

# EXHIBIT A

(Standardized Fund Accounting Report)

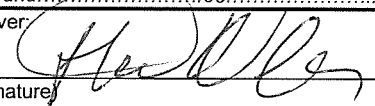
Receivership; Civil Court Docket No. 12-CV-1065  
Reporting Period 7/1/2013 to 9/30/2013

FUND ACCOOUNTING (See Instructions):				
		Detail	Subtotal	Grand Total
Line 1	Beginning Balance (As of 7/1/2013)			\$6,450,130.14
	<i>Increases in Fund Balance:</i>			
Line 2	Business Income			
Line 3	Cash and Securities	\$2,144.90	Liq HF SCF LLC	
Line 4	Interest/Dividend Income	\$7,561.35	\$6,459,836.39	
Line 5	Business Asset Liquidation			
Line 6	Personal Asset Liquidation			
Line 7	Third-Party Litigation Income			
Line 8	Miscellaneous – Other			
	Total Funds Available (Lines 1 – 8):			\$6,459,836.39
	<i>Decreases in Fund Balance:</i>			
Line 9	Disbursements to Investors	\$0		
Line 10	Disbursements for Receivership Operations	\$0		
Line 10a	Disbursements to Receiver or Other Professionals			
Line 10b	Business Asset Expenses			
Line 10c	Personal Asset Expenses			
Line 10d	Investment Expenses			
Line 10e	Third-Party Litigation Expenses			
	1. Attorney Fees			
	2. Litigation Expenses			
	Total Third-Party Litigation Expenses			
Line 10f	Tax Administrator Fees and Bonds			
Line 10g	Federal and State Tax Payments			
	Total Disbursements for Receivership	\$0	\$0	
	Operations			
Line 11	–			
Line 11a	Disbursements for Distribution Expenses Paid by the Fund			
	Distribution Plan Development Expenses:			
	1. Fees:			
	Fund			
	Administrator.....			
	Independent Distribution Consultant			
	(IDC).....			
	Distribution			
	Agent.....			
	Consultants.....			
Line 11b	Legal			
	Advisers.....			
	Tax			
	Advisers.....			
	2. Administrative Expenses			
	3. Miscellaneous			
	Total Plan Development Expenses			
	Distribution Plan Implementation Expenses			
	1. Fees:			
	Fund			
	Administrator.....			
	Independent Distribution Consultant			
	(IDC).....			
	Distribution			
	Agent.....			
	Consultants.....			
	Legal			
	Advisers.....			
	Tax			
	Advisers.....			
Line 12	2. Administrative Expenses			
Line 12a	3. Investor Identification:			
	Notice Publishing Approved			
Line 12b	Plan.....			
	Claimant Identification			
	(IDC).....			
	Claims			
	Processing.....			
	Web Site Maintenance/Call			

	4. Fund Administrator Bond 5. Miscellaneous 6. Federal Account for Investor Restitution (FAIR) Reporting Expenses <u>Total Plan Implementation</u> <u>Expenses</u> <b>Total Disbursements for Distribution</b> <b>Expenses</b> <b>Paid by the</b> <b>Fund</b>			
	<b>Disbursements to Court/Other:</b> Investment Expenses/Court Registry Investment System (CRIS) Fees Federal Tax Payments <b>Total Disbursements to Court/Other:</b> <b>Total Funds Disbursed (Lines 9 – 11):</b>			
Line 13	Ending Balance (As of 09/30/2013):			<u>\$6,459,836.39</u>
Line 14	Ending Balance of Fund – Net Assets:			<u>\$6,459,836.39</u>
Line 14a	Cash & Cash Equivalents			
Line 14b	Investments			
Line 14c	Other Assets or Uncleared Funds			<u>\$6,459,836.39</u>
	<b>Total Ending Balance of Fund – Net Assets</b>			

OTHER SUPPLEMENTAL INFORMATION:				
		Detail	Subtotal	Grand Total
<b>Line 15</b>	<b>Report of Items NOT To Be Paid by the Fund:</b>			
	<b>Disbursements for Plan Administration Expenses Not Paid by the Fund:</b>			
<i>Line 15a</i>	<i>Plan Development Expenses Not Paid by the Fund:</i>			
	1. Fees:			
	Fund Administrator.....			
	IDC.....			
	Distribution Agent.....			
	Consultants.....			
	Legal Advisors.....			
	Tax Advisors.....			
	2. Administrative Expenses			
	3. Miscellaneous			
	<u>Total Plan Development Expenses Not Paid by the Fund</u>			
<i>Line 15b</i>	<i>Plan Implementation Expenses Not Paid by the Fund:</i>			
	1. Fees:			
	Fund Administrator.....			
	IDC.....			
	Distribution Agent.....			
	Consultants.....			
	Legal Advisors.....			
	Tax Advisors.....			
	2. Administrative Expenses			
	3. Investor Identification:			
	Notice/Publishing Approved Plan.....			
	Claimant Identification.....			
	Claims Processing.....			
	Web Site Maintenance/Call Center.....			
	4. Fund Administrator Bond			
	5. Miscellaneous			
	6. FAIR Reporting Expenses			
	<u>Total Plan Implementation Expenses Not Paid by the Fund</u>			
<i>Line 15c</i>	<i>Tax Administrator Fees &amp; Bonds Not Paid by the Fund</i>			
	<u>Total Disbursements for Plan Administration Expenses Not Paid by the Fund</u>			
<b>Line 16</b>	<b>Disbursements to Court/Other Not Paid by the Fund:</b>			
<i>Line 16a</i>	Investment Expenses/CRIS Gees			
<i>Line 16b</i>	Federal Tax Payments			
	<u>Total Disbursements to Court/Other Not Paid by the Fund:</u>			
<b>Line 17</b>	<b>DC &amp; State Tax Payments</b>			
<b>Line 18</b>	<b>No. of Claims for Horizon Global Advisors LTD and Horizon Global Advisors LLC, Masters Global, Diversified Global, Horizon Millennium, Fiduciary Select, and Pangea Offshore:</b>			
<i>Line 18a</i>	# of Claims Received This Reporting Period.....			0
<i>Line 18b</i>	# of Claims Received Since Inception of Fund.....			1
<b>Line 19</b>	<b>No. of Claimants/Investors for Horizon Global Advisors LTD and Horizon Global Advisors LLC, Masters Global, Diversified Global, Horizon Millennium, Fiduciary Select, and Pangea Offshore:</b>			
<i>Line 19a</i>	# of Claims Received This Reporting Period.....			0
<i>Line 19b</i>	# of Claims Received Since Inception of Fund.....			58

Receiver:

By: 

(signature)

By: Steven Weinberg

(printed name)

By: Receiver Estates of HGA LTD and HGA LLC

(title)

Date: October 30, 2013